

REMARKS

The Office Communication of February 22, 2006 has been received and reviewed. Claims 1-14 are currently pending in the application and subject to a Restriction Requirement. (See, Office Communication of February 22, 2006, at page 2). The Examiner has required election in the present application between:

Group I, claims 5, 6, 10, 12 and 13, drawn to a method of inducing differentiation of mammalian embryonic stem cells into functioning pancreatic cells and methods of using the cells to treat disorders of pancreatic function; and

Group II, claims 7, 8, 11 and 14 drawn to a method of inducing differentiation of mammalian embryonic stem cells into functioning nerve-like cells, pancreatic cells, and methods of using the cells to treat disorders in nerve function. (*Id.*).

The Examiner further states that claims 1-4 and 9 are linking claims, linking inventions I and II and that upon the allowance of the linking claims, the restriction requirement as to the linked inventions shall be withdrawn and any claims depending from or otherwise including all the limitations of the allowable linking claims will be entitled to examination in the instant application. (*Id.*).

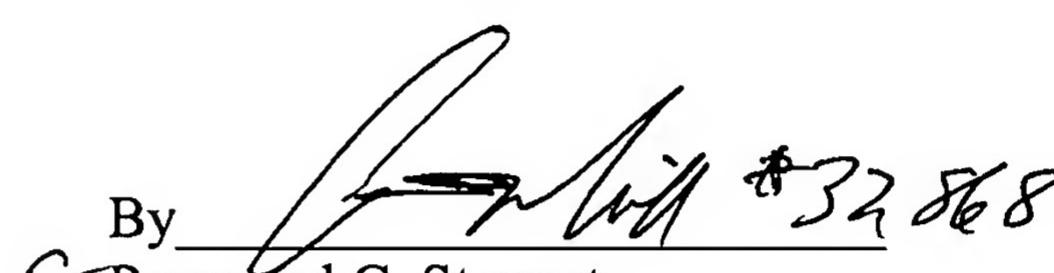
For the purpose of continuing prosecution of the present application, Applicants elect, without traverse, Group I, claims 5, 6, 10, 12 and 13.

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Thomas J. Siepmann, Ph.D., Registration No 57,374 at the telephone number of the undersigned below, to conduct an interview in an effort to expedite prosecution in connection with the present application.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to our Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under § 1.17; particularly, extension of time fees.

Dated: March 17, 2006

Respectfully submitted,

By 
for Raymond C. Stewart
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